

Form 941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund
(Rev. July 2021) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN) [REDACTED]

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE

Trade name (if any) [REDACTED]

Address P.O. BOX 129
 Number Street Suite or room number
 DECATUR MS 39327
 City State ZIP code
 Foreign country name Foreign province/county Foreign postal code

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.
- ☒ 2. **Claim.** Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.

Return You're Correcting...

Check the type of return you're correcting.

- ☒ 941
☐ 941-SS

Check the ONE quarter you're correcting.

- ☒ 1: January, February, March
☐ 2: April, May, June
☐ 3: July, August, September
☐ 4: October, November, December

Enter the calendar year of the quarter you're correcting.

2021 (YYYY)

Enter the date you discovered errors.

01 / 31 / 2022
 (MM / DD / YYYY)

Part 2: Complete the certifications.

- ☐ 3. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.

Note: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box. I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected federal income tax or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. The adjustments of social security tax and Medicare tax are for the employer's share only. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

5. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box. I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax. For claims of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security tax and Medicare tax. For refunds of employee social security tax and Medicare tax overcollected in prior years, I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The claim for social security tax and Medicare tax is for the employer's share only. I couldn't find the affected employees, or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax, or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☒ d. The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Next ▶

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 20px; margin: 5px auto;"></div>	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Wages, tips, and other compensation (Form 941, line 2)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Copy Column 3 here ▶ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.124* = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* If you're correcting your employer share only, use 0.062. See instructions.
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.062 = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.062 = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.124* = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* If you're correcting your employer share only, use 0.062. See instructions.
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.029* = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* If you're correcting your employer share only, use 0.0145. See instructions.
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> × 0.009* = <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Copy Column 3 here ▶ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Copy Column 3 here ▶ <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: center;">158369 . 64</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: center;">0 . 00</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: center;">158369 . 64</div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px; text-align: center;">-158369 . 64</div>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
19. Special addition to wages for federal income tax	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
20. Special addition to wages for social security taxes	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
21. Special addition to wages for Medicare taxes	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>

Next ▶

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 30px; margin: 5px 0;"></div>	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
22. Special addition to wages for Additional Medicare Tax	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
23. Combine the amounts on lines 7 through 22 of Column 4				<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">-158369 . 64</div>
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
<small>* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.</small>				
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">1302347 . 96</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">0 . 00</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">1302347 . 96</div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">-1302347 . 96</div>
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions <div style="border: 1px solid black; width: 100px; height: 20px;"></div>
27. Total. Combine the amounts on lines 23 through 26c of Column 4				<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">-1460717 . 60</div>
If line 27 is less than zero: <ul style="list-style-type: none"> • If you checked line 1, this is the amount you want applied as a credit to your Form 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.) • If you checked line 2, this is the amount you want refunded or abated. 				
If line 27 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see Amount you owe in the instructions.				
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">2086739 . 43</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">0 . 00</div>	<div style="border: 1px solid black; width: 100px; height: 20px; text-align: right;">2086739 . 43</div>	
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business	<input type="checkbox"/>			
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 20px; margin: 5px 0;"></div>	Correcting quarter 1 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 <i>Total corrected amount (for ALL employees)</i>	-	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)	.	-	.	=	.
* Use line 33a to correct only the second quarter of 2020.					
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)	.	-	.	=	.
* Use line 33b to correct only the third and fourth quarters of 2020.					
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)	.	-	.	=	.
* Use line 34 to correct only the second quarter of 2020.					

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)	.	-	.	=	.
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)	.	-	.	=	.
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)	.	-	.	=	.
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)	.	-	.	=	.
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)	.	-	.	=	.
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)	.	-	.	=	.

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 1 (1, 2, 3, 4)
EAST CENTRAL COMMUNITY COLLEGE		Correcting calendar year (YYYY)
		2021

Part 4: Explain your corrections for this quarter.

- ☐ 41. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

After original 941 filing, it was determined the company qualified for the Employee Retention Credit.

Part 5: Sign here. You must complete all five pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

Matthew Andrews

Print your title here

Attorney

Date 6/13/2022

Best daytime phone 251-660-0888

Paid Preparer Use Only

Check if you're self-employed ☐

Preparer's name Wilfreda Niederhofer

PTIN P02536907

Preparer's signature

Date / /

Firm's name (or yours if self-employed) EJ Saad, PC

EIN

Address PO Box 851207

Phone 251-660-0888

City Mobile State AL

ZIP code 36685

Worksheet 1. Credit for Qualified Sick and Family Leave Wages and the Employee Retention Credit

Keep for Your Records


Determine how you will complete this worksheet

If you paid both qualified sick and family leave wages and qualified wages for purposes of the employee retention credit this quarter, complete Step 1, Step 2, and Step 3. If you paid qualified sick and family leave wages this quarter but you didn't pay any qualified wages for purposes of the employee retention credit this quarter, complete Step 1 and Step 2. If you paid qualified wages for purposes of the employee retention credit this quarter but you didn't pay any qualified sick and family leave wages this quarter, complete Step 1 and Step 3.

Step 1.				Determine the employer share of social security tax this quarter after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D	
1a	Enter the amount of social security tax from Form 941, Part 1, <u>line 5a</u> , column 2	1a		316739.28	
1b	Enter the amount of social security tax from Form 941, Part 1, <u>line 5b</u> , column 2	1b			
1c	Add lines 1a and 1b	1c		316739.28	
1d	Multiply line 1c by 50% (0.50)	1d		158369.64	
1e	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, <u>line 8</u> (enter as a positive number)	1e			
1f	Subtract line 1e from line 1d	1f		158369.64	
1g	If you received a Section 3121(g) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice	1g			
1h	Employer share of social security tax. Add lines 1f and 1g	1h		158369.64	
1i	Enter the amount from Form 941, Part 1, <u>line 11a</u> (credit from Form 8974)	1i			
1j	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter	1j			
1j(i)	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter	1j(i)			
1k	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1i, 1j, and 1j(i)	1k			
1l	Employer share of social security tax remaining. Subtract line 1k from line 1h	1l		158369.64	
Step 2.				Figure the sick and family leave credit	
2a	Qualified sick leave wages reported on Form 941, Part 1, <u>line 5a(i)</u> , column 1	2a			
2a(i)	Qualified sick leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(i), column 1, because the wages reported on that line were limited by the social security wage base	2a(i)			
2a(ii)	Total qualified sick leave wages. Add lines 2a and 2a(i)	2a(ii)			
2a(iii)	Qualified sick leave wages excluded from the definition of employment under section 3121(b)	2a(iii)			
2b	Qualified health plan expenses allocable to qualified sick leave wages (Form 941, Part 3, <u>line 19</u>)	2b			
2c	Employer share of Medicare tax on qualified sick leave wages. Multiply line 2a(ii) by 1.45% (0.0145)	2c			
2d	Credit for qualified sick leave wages. Add lines 2a(ii), 2a(iii), 2b, and 2c	2d			
2e	Qualified family leave wages reported on Form 941, Part 1, <u>line 5a(ii)</u> , column 1	2e			
2e(i)	Qualified family leave wages included on Form 941, Part 1, line 5c, but not included on Form 941, Part 1, line 5a(ii), column 1, because the wages reported on that line were limited by the social security wage base	2e(i)			
2e(ii)	Total qualified family leave wages. Add lines 2e and 2e(i)	2e(ii)			
2e(iii)	Qualified family leave wages excluded from the definition of employment under section 3121(b)	2e(iii)			
2f	Qualified health plan expenses allocable to qualified family leave wages (Form 941, Part 3, <u>line 20</u>)	2f			
2g	Employer share of Medicare tax on qualified family leave wages. Multiply line 2e(ii) by 1.45% (0.0145)	2g			
2h	Credit for qualified family leave wages. Add lines 2e(ii), 2e(iii), 2f, and 2g	2h			
2i	Credit for qualified sick and family leave wages. Add lines 2d and 2h	2i			
2j	Nonrefundable portion of credit for qualified sick and family leave wages. Enter the smaller of line 1l or line 2i. Enter this amount on Form 941, Part 1, line 11b	2j			
2k	Refundable portion of credit for qualified sick and family leave wages. Subtract line 2j from line 2i and enter this amount on Form 941, Part 1, line 13c	2k			
Step 3.				Figure the employee retention credit	
3a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, <u>line 21</u>)	3a		2086739.43	
3b	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, <u>line 22</u>)	3b			
3c	Add lines 3a and 3b	3c		2086739.43	
3d	Retention credit. Multiply line 3c by 70% (0.70)	3d		1460717.60	
3e	Enter the amount of the employer share of social security tax from Step 1, line 1l	3e		158369.64	
3f	Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave wages from Step 2, line 2j	3f			
3g	Subtract line 3f from line 3e	3g		158369.64	
3h	Nonrefundable portion of employee retention credit. Enter the smaller of line 3d or line 3g. Enter this amount on Form 941, Part 1, line 11c	3h		158369.64	
3i	Refundable portion of employee retention credit. Subtract line 3h from line 3d and enter this amount on Form 941, Part 1, line 13d	3i		1302347.96	

Form
(Rev. July 2021)**941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer identification number (EIN)			
Name (not your trade name)	EAST CENTRAL COMMUNITY COLLEGE		
Trade name (if any)			
Address	P.O. BOX 129		
	Number	Street	Suite or room number
	DECATUR	MS	39327
	City	State	ZIP code
Foreign country name	Foreign province/county	Foreign postal code	

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.
- ☒ 2. **Claim.** Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.

Part 2: Complete the certifications.

- ☐ 3. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.

Note: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box.
I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected federal income tax or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. The adjustments of social security tax and Medicare tax are for the employer's share only. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

5. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box.
I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax. For claims of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security tax and Medicare tax. For refunds of employee social security tax and Medicare tax overcollected in prior years, I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The claim for social security tax and Medicare tax is for the employer's share only. I couldn't find the affected employees, or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax, or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☒ d. The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Return You're Correcting...

Check the type of return you're correcting.

- ☒ 941
- ☐ 941-SS

Check the ONE quarter you're correcting.

- ☐ 1: January, February, March
- ☒ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Enter the calendar year of the quarter you're correcting.

2021 (YYYY)

Enter the date you discovered errors.

01 / 31 / 2022
(MM / DD / YYYY)

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) [REDACTED]	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Wages, tips, and other compensation (Form 941, line 2)				Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)				Copy Column 3 here ▶
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)				× 0.124* =
* If you're correcting your employer share only, use 0.062. See instructions.				
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)				× 0.062 =
* Use line 9 only for qualified sick leave wages paid after March 31, 2020, for leave taken before April 1, 2021.				
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)				× 0.062 =
* Use line 10 only for qualified family leave wages paid after March 31, 2020, for leave taken before April 1, 2021.				
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)				× 0.124* =
* If you're correcting your employer share only, use 0.062. See instructions.				
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)				× 0.029* =
* If you're correcting your employer share only, use 0.0145. See instructions.				
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)				× 0.009* =
* Certain wages and tips reported in Column 3 shouldn't be multiplied by 0.009. See instructions.				
14. Section 3121(g) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)				Copy Column 3 here ▶
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)				Copy Column 3 here ▶
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)				See instructions
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)				See instructions
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	173826 . 82	0 . 00	173826 . 82	See instructions
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)				See instructions
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)				See instructions
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)				
19. Special addition to wages for federal income tax				See instructions
20. Special addition to wages for social security taxes				See instructions
21. Special addition to wages for Medicare taxes				See instructions

Next ▶

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 20px; margin: 0 auto;"></div>	Correcting quarter 2 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 <i>Total corrected amount (for ALL employees)</i>	-	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>		Column 4 <i>Tax correction</i>
22. Special addition to wages for Additional Medicare Tax	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
23. Combine the amounts on lines 7 through 22 of Column 4							-173826 . 82
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
<small>* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.</small>							
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	1359174 . 94	-	0 . 00	=	1359174 . 94	See instructions	-1359174 . 94
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
27. Total. Combine the amounts on lines 23 through 26c of Column 4							<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
If line 27 is less than zero:							
• If you checked line 1, this is the amount you want applied as a credit to your Form 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.)							
• If you checked line 2, this is the amount you want refunded or abated.							
If line 27 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see Amount you owe in the instructions.							
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	2190002 . 51	-	0 . 00	=	2190002 . 51		
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business							<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	-	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>		

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
EAST CENTRAL COMMUNITY COLLEGE		Correcting calendar year (YYYY)
		2021

Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 Total corrected amount (for ALL employees)	Column 2 Amount originally reported or as previously corrected (for ALL employees)	Column 3 Difference (If this amount is a negative number, use a minus sign.)
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)			
* Use line 33a to correct only the second quarter of 2020.			
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)			
* Use line 33b to correct only the third and fourth quarters of 2020.			
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)			
* Use line 34 to correct only the second quarter of 2020.			
Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.			
35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)			
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)			
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)			
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)			
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)			
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)			

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 2 (1, 2, 3, 4)
EAST CENTRAL COMMUNITY COLLEGE		Correcting calendar year (YYYY)
		2021

Part 4: Explain your corrections for this quarter.

- ☐ 41. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

After original 941 filing, it was determined the company qualified for the Employee Retention Credit.

Part 5: Sign here. You must complete all five pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

Matthew Andrews

Print your title here

Attorney

Date

6/13/2022

Best daytime phone

251-660-0888

Paid Preparer Use OnlyCheck if you're self-employed ☐

Preparer's name

Wilfreda Niederhofer

PTIN

P02536907

Preparer's signature

Date

/ /

Firm's name (or yours if self-employed)

EJ Saad, PC

EIN

Address

PO Box 851207

Phone

251-660-0888

City

Mobile

State

AL

ZIP code

36685

Worksheet 2. Employee Retention Credit for the Second Quarter of 2021 Only (Wages Paid After March 31, 2021, and Before July 1, 2021)

Keep for Your Records



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)

If you paid qualified wages after March 31, 2021, and before July 1, 2021, for purposes of the employee retention credit, complete Step 1 and Step 2. If you're claiming a credit for qualified sick and family leave wages in the second quarter of 2021 for leave taken before April 1, 2021, complete Worksheet 1 before starting this worksheet. **Caution:** Use Worksheet 4 to figure the employee retention credit for qualified wages paid in the third and fourth quarters of 2021.

Step 1.		Determine the employer share of social security tax for the second quarter of 2021 after it is reduced by any credit claimed on Form 8974 and any credit to be claimed on Form 5884-C and/or Form 5884-D	
1a	If you completed Worksheet 1 for the second quarter of 2021 to claim a credit for qualified sick and family leave wages for leave taken before April 1, 2021, enter the amount from Worksheet 1, Step 1, line 1l, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken before April 1, 2021, continue by completing lines 1b-1n below and then go to Step 2	1a	
1b	Enter the amount of social security tax from Form 941, Part 1, line 5a, column 2	1b	347653.64
1c	Enter the amount of social security tax from Form 941, Part 1, line 5b, column 2	1c	
1d	Add lines 1b and 1c	1d	347653.64
1e	Multiply line 1d by 50% (0.50)	1e	173826.82
1f	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of social security tax included on Form 941, Part 1, line 8 (enter as a positive number)	1f	
1g	Subtract line 1f from line 1e	1g	173826.82
1h	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of social security tax from the notice	1h	
1i	Employer share of social security tax. Add lines 1g and 1h	1i	173826.82
1j	Enter the amount from Form 941, Part 1, line 11a (credit from Form 8974)	1j	
1k	Enter the amount to be claimed on Form 5884-C, line 11, for this quarter	1k	
1l	Enter the amount to be claimed on Form 5884-D, line 12, for this quarter	1l	
1m	Total nonrefundable credits already used against the employer share of social security tax. Add lines 1j, 1k, and 1l	1m	
1n	Employer share of social security tax remaining. Subtract line 1m from line 1i	1n	173826.82
Step 2.		Figure the employee retention credit for the second quarter of 2021	
Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee.			
2a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21)	2a	2190002.51
2b	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22)	2b	
2c	Add lines 2a and 2b	2c	2190002.51
2d	Retention credit. Multiply line 2c by 70% (0.70)	2d	1533001.76
2e	Enter the amount of the employer share of social security tax from Step 1, line 1a, or, if applicable, Step 1, line 1n	2e	173826.82
2f	Enter any second quarter amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken before April 1, 2021, from Worksheet 1, Step 2, line 2j	2f	
2g	Subtract line 2f from line 2e	2g	173826.82
2h	Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c	2h	173826.82
2i	Refundable portion of employee retention credit. Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d	2i	1359174.94

Form **941-X: Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund**
(Rev. July 2021) Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

Employer Identification number (EIN)			
Name (not your trade name)	EAST CENTRAL COMMUNITY COLLEGE		
Trade name (if any)			
Address	P.O. BOX 129		
Number	Street	Suite or room number	
DECATUR	ms	39327	
City	State	ZIP code	
Foreign country name	Foreign province/county	Foreign postal code	

Read the separate instructions before completing this form. Use this form to correct errors you made on Form 941 or 941-SS. Use a separate Form 941-X for each quarter that needs correction. Type or print within the boxes. You MUST complete all five pages. Don't attach this form to Form 941 or 941-SS unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits and social security tax deferrals.

- ☐ 1. **Adjusted employment tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 27, if less than zero, may only be applied as a credit to your Form 941, Form 941-SS, or Form 944 for the tax period in which you're filing this form.
- ☒ 2. **Claim.** Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 27. Don't check this box if you're correcting ANY underreported tax amounts on this form.

Part 2: Complete the certifications.

- ☐ 3. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.

Note: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Medicare tax doesn't include Additional Medicare Tax. Form 941-X can't be used to correct overreported amounts of Additional Medicare Tax unless the amounts weren't withheld from employee wages or an adjustment is being made for the current year.

4. If you checked line 1 because you're adjusting overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box.
I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected federal income tax or Additional Medicare Tax for the current year and the overcollected social security tax and Medicare tax for current and prior years. For adjustments of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. The adjustments of social security tax and Medicare tax are for the employer's share only. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The adjustment is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

5. If you checked line 2 because you're claiming a refund or abatement of overreported federal income tax, social security tax, Medicare tax, or Additional Medicare Tax, check all that apply. You must check at least one box.
I certify that:

- ☐ a. I repaid or reimbursed each affected employee for the overcollected social security tax and Medicare tax. For claims of employee social security tax and Medicare tax overcollected in prior years, I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ b. I have a written consent from each affected employee stating that I may file this claim for the employee's share of social security tax and Medicare tax. For refunds of employee social security tax and Medicare tax overcollected in prior years, I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☐ c. The claim for social security tax and Medicare tax is for the employer's share only. I couldn't find the affected employees, or each affected employee didn't give me a written consent to file a claim for the employee's share of social security tax and Medicare tax, or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- ☒ d. The claim is for federal income tax, social security tax, Medicare tax, or Additional Medicare Tax that I didn't withhold from employee wages.

Return You're Correcting...

Check the type of return you're correcting.

- ☒ 941
☐ 941-SS

Check the ONE quarter you're correcting.

- ☐ 1: January, February, March
☐ 2: April, May, June
☒ 3: July, August, September
☐ 4: October, November, December

Enter the calendar year of the quarter you're correcting.

2021 (YYYY)

Enter the date you discovered errors.

01 / 31 / 2022
(MM / DD / YYYY)

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 20px; margin: 0 auto;"></div>	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
---	--	--

Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	Column 4 <i>Tax correction</i>
6. Wages, tips, and other compensation (Form 941, line 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Use the amount in Column 1 when you prepare your Forms W-2 or Forms W-2c.
7. Federal income tax withheld from wages, tips, and other compensation (Form 941, line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
8. Taxable social security wages (Form 941 or 941-SS, line 5a, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.124^* =$ <input type="text"/>
9. Qualified sick leave wages* (Form 941 or 941-SS, line 5a(i), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
10. Qualified family leave wages* (Form 941 or 941-SS, line 5a(ii), Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <input type="text"/>
11. Taxable social security tips (Form 941 or 941-SS, line 5b, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.124^* =$ <input type="text"/>
12. Taxable Medicare wages & tips (Form 941 or 941-SS, line 5c, Column 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.029^* =$ <input type="text"/>
13. Taxable wages & tips subject to Additional Medicare Tax withholding (Form 941 or 941-SS, line 5d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.009^* =$ <input type="text"/>
14. Section 3121(q) Notice and Demand—Tax due on unreported tips (Form 941 or 941-SS, line 5f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
15. Tax adjustments (Form 941 or 941-SS, lines 7 through 9)	<input type="text"/>	<input type="text"/>	<input type="text"/>	Copy Column 3 here ▶ <input type="text"/>
16. Qualified small business payroll tax credit for increasing research activities (Form 941 or 941-SS, line 11a; you must attach Form 8974)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
17. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 11b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18a. Nonrefundable portion of employee retention credit (Form 941 or 941-SS, line 11c)	<input type="text" value="38727.95"/>	<input type="text" value="0.00"/>	<input type="text" value="38727.95"/>	See instructions <input type="text" value="-38727.95"/>
18b. Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 11d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18c. Nonrefundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 11e)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
18d. Number of individuals provided COBRA premium assistance (Form 941 or 941-SS, line 11f)	<input type="text"/>	<input type="text"/>	<input type="text"/>	
19. Special addition to wages for federal income tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Special addition to wages for social security taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Special addition to wages for Medicare taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ▶

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) [REDACTED]	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 Total corrected amount (for ALL employees)	Column 2 Amount originally reported or as previously corrected (for ALL employees)	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
22. Special addition to wages for Additional Medicare Tax				See instructions	
23. Combine the amounts on lines 7 through 22 of Column 4					-38727 . 95
24. Deferred amount of social security tax* (Form 941 or 941-SS, line 13b)				See instructions	
* Use this line to correct the employer deferral for the second quarter of 2020 and the employer and employee deferral for the third and fourth quarters of 2020.					
25. Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 13c)				See instructions	
26a. Refundable portion of employee retention credit (Form 941 or 941-SS, line 13d)	1449193 . 01	0 . 00	1449193 . 01	See instructions	-1449193 . 01
26b. Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 13e)				See instructions	
26c. Refundable portion of COBRA premium assistance credit (Form 941 or 941-SS, line 13f)				See instructions	
27. Total. Combine the amounts on lines 23 through 26c of Column 4					
If line 27 is less than zero: <ul style="list-style-type: none"> If you checked line 1, this is the amount you want applied as a credit to your Form 941 or 941-SS for the tax period in which you're filing this form. (If you're currently filing a Form 944, Employer's ANNUAL Federal Tax Return, see the instructions.) If you checked line 2, this is the amount you want refunded or abated. 					
If line 27 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see Amount you owe in the instructions.					
28. Qualified health plan expenses allocable to qualified sick leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 19)					
29. Qualified health plan expenses allocable to qualified family leave wages for leave taken before April 1, 2021 (Form 941 or 941-SS, line 20)					
30. Qualified wages for the employee retention credit (Form 941 or 941-SS, line 21)	2125601 . 30	0 . 00	2125601 . 30		
31a. Qualified health plan expenses for the employee retention credit (Form 941 or 941-SS, line 22)					
31b. Check here if you're eligible for the employee retention credit in the third or fourth quarter of 2021 solely because your business is a recovery startup business					<input type="checkbox"/>
32. Credit from Form 5884-C, line 11, for this quarter* (Form 941 or 941-SS, line 23)					

* Use line 32 to correct only the second, third, and fourth quarters of 2020, and the first quarter of 2021.

Name (not your trade name) EAST CENTRAL COMMUNITY COLLEGE	Employer identification number (EIN) <div style="background-color: black; width: 100px; height: 20px; margin: 0 auto;"></div>	Correcting quarter 3 (1, 2, 3, 4) Correcting calendar year (YYYY) 2021
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Part 3: Enter the corrections for this quarter. If any line doesn't apply, leave it blank. (continued)

	Column 1 <i>Total corrected amount (for ALL employees)</i>	–	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>
33a. Qualified wages paid March 13 through March 31, 2020, for the employee retention credit* (Form 941 or 941-SS, line 24)		–		=	
<small>* Use line 33a to correct only the second quarter of 2020.</small>					
33b. Deferred amount of the employee share of social security tax included on Form 941 or 941-SS, line 13b* (Form 941 or 941-SS, line 24)		–		=	
<small>* Use line 33b to correct only the third and fourth quarters of 2020.</small>					
34. Qualified health plan expenses allocable to wages reported on Form 941 or 941-SS, line 24* (Form 941 or 941-SS, line 25)		–		=	
<small>* Use line 34 to correct only the second quarter of 2020.</small>					

Caution: Lines 35–40 apply only to quarters beginning after March 31, 2021.

35. Qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 23)		–		=	
36. Qualified health plan expenses allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 24)		–		=	
37. Amounts under certain collectively bargained agreements allocable to qualified sick leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 25)		–		=	
38. Qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 26)		–		=	
39. Qualified health plan expenses allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 27)		–		=	
40. Amounts under certain collectively bargained agreements allocable to qualified family leave wages for leave taken after March 31, 2021 (Form 941 or 941-SS, line 28)		–		=	

Name (not your trade name)	Employer identification number (EIN)	Correcting quarter 3 (1, 2, 3, 4)
EAST CENTRAL COMMUNITY COLLEGE		Correcting calendar year (YYYY)
		2021

Part 4: Explain your corrections for this quarter.

- ☐ 41. Check here if any corrections you entered on a line include both underreported and overreported amounts. Explain both your underreported and overreported amounts on line 43.
- ☐ 42. Check here if any corrections involve reclassified workers. Explain on line 43.
43. You must give us a detailed explanation of how you determined your corrections. See the instructions.

After original 941 filing, it was determined the company qualified for the Employee Retention Credit.

Part 5: Sign here. You must complete all five pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form 941 or Form 941-SS and that I have examined this adjusted return or claim, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

Matthew Andrews

Print your title here

Attorney

Date

6/13/2022

Best daytime phone

251-660-0888

Paid Preparer Use Only

Preparer's name	Wilfreda Niederhofer
Preparer's signature	
Firm's name (or yours if self-employed)	EJ Saad, PC
Address	PO Box 851207
City	Mobile
State	AL

Check if you're self-employed ☐

PTIN

P02536907

Date

/ /

EIN

Phone

251-660-0888

ZIP code

36685

Worksheet 4. Employee Retention Credit for Third and Fourth Quarters of 2021 Only (Qualified Wages Paid After June 30, 2021)

Keep for Your Records



Determine how you will complete this worksheet. (If you're a third-party payer, you must complete this worksheet for each client for which it is applicable, on a client-by-client basis.)

If you paid qualified wages after June 30, 2021, for purposes of the employee retention credit, complete Step 1 and Step 2. If you're claiming a credit for qualified sick and family leave wages in this quarter for leave taken after March 31, 2021, complete Worksheet 3 before starting this worksheet. Caution: Use Worksheet 2 to figure the employee retention credit for qualified wages paid in the second quarter of 2021.

Step 1. Determine the employer share of Medicare tax

1a	If you completed Worksheet 3 to claim a credit for qualified sick and family leave wages for leave taken after March 31, 2021, enter the amount from Worksheet 3, Step 1, line 1f, and go to Step 2. If you're not claiming a credit for qualified sick and family leave wages for leave taken after March 31, 2021, continue by completing lines 1b–1g below and then go to Step 2			1a	
1b	Enter the amount of Medicare tax from Form 941, Part 1, line 5c, column 2	1b	77455.90		
1c	Multiply line 1b by 50% (0.50)	1c	38727.95		
1d	If you're a third-party payer of sick pay that isn't an agent and you're claiming credits for amounts paid to your employees, enter the employer share of Medicare tax included on Form 941, Part 1, line 8 (enter as a positive number)	1d			
1e	Subtract line 1d from line 1c	1e	38727.95		
1f	If you received a Section 3121(q) Notice and Demand during the quarter, enter the amount of the employer share of Medicare tax from the notice	1f			
1g	Employer share of Medicare tax. Add lines 1e and 1f			1g	38727.95

Step 2. Figure the employee retention credit

Caution: The total amount included on lines 2a and 2b can't exceed \$10,000 per employee each quarter.

2a	Qualified wages (excluding qualified health plan expenses) for the employee retention credit (Form 941, Part 3, line 21)	2a	2125601.3		
2b	Qualified health plan expenses allocable to qualified wages for the employee retention credit (Form 941, Part 3, line 22)	2b			
2c	Add lines 2a and 2b	2c	2125601.3		
2d	Retention credit. Multiply line 2c by 70% (0.70). If you qualify for the employee retention credit solely because your business is a recovery startup business, don't enter more than \$50,000 per quarter			2d	1487920.96
2e	Enter the amount of the employer share of Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1g	2e	38727.95		
2f	Enter any amount of the nonrefundable portion of the credit for qualified sick and family leave wages for leave taken after March 31, 2021, from Worksheet 3, Step 2, line 2r	2f			
2g	Subtract line 2f from line 2e	2g	38727.95		
2h	Nonrefundable portion of employee retention credit. Enter the smaller of line 2d or line 2g. Enter this amount on Form 941, Part 1, line 11c			2h	38727.95
2i	Refundable portion of employee retention credit. Subtract line 2h from line 2d and enter this amount on Form 941, Part 1, line 13d			2i	1449193.01

Check Form for Common Errors & Reminders

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address

East Central Community College
PO Box 129
Decatur, MS 39327

Taxpayer identification number(s)

Daytime telephone number

POA 251-660-0888

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

EJ Saad, PC/Matthew Andrews
PO Box 851207
Mobile, AL 36685

Check if to be sent copies of notices and communications ☒

CAF No. 0315-05746R

PTIN P02528906

Telephone No. 251-660-0888

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

Check if to be sent copies of notices and communications ☐Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

PTIN _____

Telephone No. _____

Fax No. _____

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

- 3 Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Payroll	941	2020 thru 2021
Payroll	941-X	2020 thru 2021

- 4 Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions ☒

- 5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☒ Access my IRS records via an Intermediate Service Provider;

☐ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; _____

☐ Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you do not want to revoke a prior power of attorney, check here _____ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

► **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

J. Brent Gregory 6/13/2022 President
Signature Date Title (if applicable)

J. Brent Gregory _____
Print name Print name of taxpayer from line 1 if other than individual

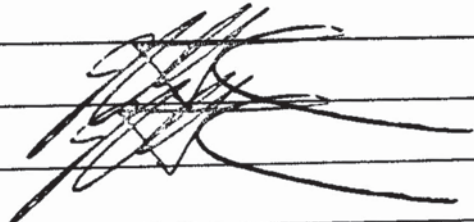
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See **Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	AL	1672E47A		3/10/2022
a	MS	103151		03/10/2022